



# **Punjab Government Gazette**

## **EXTRAORDINARY**

***Published by Authority***

---

CHANDIGARH, TUESDAY, OCTOBER 15, 2019  
(ASVINA 23, 1941 SAKA)

---

### LEGISLATIVE SUPPLEMENT

	<b>Contents</b>	<i>Pages</i>
<b>Part - I</b>	<b>Acts</b>	
	<i>Nil</i>	
<b>Part - II</b>	<b>Ordinances</b>	
	<i>Nil</i>	
<b>Part - III</b>	<b>Delegated Legislation</b>	
	Notification No. S.O.106/P.A.8/2005/Ss. 8-D and 8-E/2019, dated 11th October, 2019, granting tax incentive to M/s Kohinoor Agro Foods, Kotkapura.	.. 525-526
<b>Part - IV</b>	<b>Correction Slips, Republications and Replacements</b>	
	<i>Nil</i>	

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 11th October, 2019

**No. S.O.106/P.A.8/2005/Ss.8-D and 8-E/2019.**-Whereas the State Government is of the considered opinion that the industrial promotion to strengthen the socio-economic condition of the State by giving certain incentives to a class of industry, is required and the circumstances exist, which render it necessary so to do, in public interest;

Now, therefore, in exercise of the powers conferred by section 8-D and 8-E of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to grant the tax incentive, to the following industrial unit for such period and quantum as specified in the Table given below, as per the Eligibility Certificate issued by the Punjab Bureau of Investment Promotion, namely:-

**TABLE**

Name of the Industrial Unit	Address of the Industrial Unit	Quantum of the incentive in rupees	Eligibility period	Date of commencement of commercial production
1	2	3	4	5
M/s Kohinoor Agro Foods, Kotkapura.	Deviwala Water Works Road, Moga Road, Kotkapura, District Faridkot, Punjab	5,12,94,608/-	25/07/2014 to 24/07/2024	14-02-2015

The following conditions shall apply for giving the said incentives to the aforesaid unit, namely: -

- (i) that the incentive, shall be granted for the given period as specified in column 4 of the Table on the date of exhaustion of the quantum of eligible tax incentive, whichever is earlier;
- (ii) that the incentive shall be available to the aforesaid unit, for the production of Flour;
- (iii) that the incentive shall start from the date of commencement of commercial production as specified in column 5 of the Table;

- (iv) that no incentive shall be given for the period between the date of approval and date of commencement of commercial production;
- (v) in case of any incentive found to have been availed beyond the permissible limit or the ceiling fixed in the Eligibility Certificate issued by the Punjab Bureau of Investment Promotion, the incentive so availed in excess shall be recovered from the said industrial unit; and
- (vi) the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017) has come into force on the 23rd day of June, 2017 (i.e. after the issue of the aforesaid Eligibility Certificate, to the unit in question), dividing the period of incentives falling under the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005) and the said Act of 2017, respectively, and resultantly, the aforesaid incentives need to be bifurcated, accordingly, in the following manner, namely:-
  - (a) under the said Act of 2005, the aforesaid unit shall get the said incentive upto the 30th June, 2017; and
  - (b) under the said Act of 2017, the aforesaid unit shall get the incentive in the manner as decided by the Government of Punjab, Department of Industries and Commerce, in view of the Eligibility Certificate issued by the Punjab Bureau of Investment Promotion.

**M.P. SINGH,**  
Additional Chief Secretary-cum-  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.